

Annual Administrative Code Supplement
2007 Edition

DEPARTMENT OF TREASURY
STATE BOUNDARY COMMISSION
GENERAL RULES

PART 1. GENERAL PROVISIONS

R 123.1
Source: 1979 AC.

R 123.3
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R 123.5
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R 123.6
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PART 2. PREPARATION, FILING AND PROCESSING PETITIONS

R 123.21
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R 123.22
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R 123.73
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R 123.75
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DEPARTMENT OF SOCIAL SERVICES
STATE HOUSING DEVELOPMENT AUTHORITY
GENERAL RULES

R 125.1—R 125.73
Source: 1979 AC.

STATE HOUSING DEVELOPMENT AUTHORITY
GENERAL RULES

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R 125.101
Source: 1991 AACS.

R 125.102
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R 125.103
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R 125.105
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R 125.107
Source: 1979 AC.

R 125.109
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R 125.111
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R 125.115
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R 125.119
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PART 2. APPLICATIONS AND APPLICANT ELIGIBILITY

R 125.121
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R 125.122
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R 125.123
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PART 3. DEVELOPMENT FUND LOANS AND FEASIBLE PROJECTS

R 125.131
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R 125.133
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R 125.134
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PART 4. MORTGAGE LOANS

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R 125.142
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R 125.143
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R 125.146
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R 125.154
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R 125.183
Source: 1998-2000 AACS.

R 125.184
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PART 9. NEIGHBORHOOD IMPROVEMENT DEFERRED PAYMENT LOANS

R 125.191
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R 125.192
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R 125.193
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R 125.194
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R 125.195
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**PART 10. IDENTITY OF INTEREST WITH VENDORS TO
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R 125.201
Source: 1991 AACS.

R 125.202
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R 125.203
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R 125.204
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**PART 11. DEBARMENT AND SUSPENSION FROM PARTICIPATION
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R 125.211
Source: 1991 AACS.

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R 125.212
Source: 1991 AACS.

R 125.213
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R 125.214
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R 125.215
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R 125.216
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R 125.217
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R 125.218
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R 125.219
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R 125.220
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R 125.221
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R 125.222
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R 125.223
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R 125.224
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MICHIGAN JOBS COMMISSION
STATE RESEARCH FUND

R 125.301
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R 125.302
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R 125.303
Source: 1998-2000 AACS.

R 125.304
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R 125.305
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R 125.306
Source: 1998-2000 AACS.

R 125.307
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R 125.308
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R 125.309
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R 125.310
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R 125.311
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R 125.312
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R 125.313
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R 125.314
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R 125.315
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R 125.316
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R 125.317
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R 125.318
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R 125.319
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R 125.320
Source: 1998-2000 AACS.

R 125.321
Source: 1998-2000 AACS.

R 125.322
Source: 1998-2000 AACS.

R 125.323
Source: 1998-2000 AACS.

R 125.324
Source: 1998-2000 AACS.

R 125.325

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Source: 1998-2000 AACS.

DEPARTMENT OF HUMAN SERVICES

BUREAU OF COMMUNITY ACTION AND ECONOMIC OPPORTUNITY

NEIGHBORHOOD ASSISTANCE AND PARTICIPATION PROGRAM

R 125.601

Source: 2005 AACS.

R 125.602

Source: 2005 AACS.

R 125.603

Source: 2005 AACS.

R 125.604

Source: 2005 AACS.

R 125.605

Source: 2005 AACS.

R 125.606

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R 125.607

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R 125.608

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R 125.609

Source: 2005 AACS.

R 125.610

Source: 2005 AACS.

R 125.611

Source: 2005 AACS.

R 125.612

Source: 2005 AACS.

R 125.613

Source: 2005 AACS.

R 125.614

Source: 2005 AACS.

R 125.615

Source: 2005 AACS.

MANUFACTURING SERVICES BUREAU

URBAN LAND ASSEMBLY FUND

R 125.651

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Source: 1988 AACS.

R 125.652

Source: 1988 AACS.

R 125.653

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R 125.654

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R 125.655

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BARRIER FREE DESIGN BOARD

GENERAL RULES

R 125.1001

Source: 1988 AACS.

R 125.1002

Source: 1988 AACS.

R 125.1003

Source: 1988 AACS.

R 125.1004

Source: 1988 AACS.

R 125.1005

Source: 1988 AACS.

R 125.1006

Source: 1988 AACS.

R 125.1007

Source: 1988 AACS.

R 125.1008

Source: 1988 AACS.

R 125.1009

Source: 1988 AACS.

R 125.1010

Source: 1988 AACS.

R 125.1011

Source: 1988 AACS.

R 125.1012

Source: 1988 AACS.

R 125.1013

Source: 1988 AACS.

R 125.1014

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Source: 1988 AACS.

R 125.1015

Source: 1988 AACS.

R 125.1016

Source: 1988 AACS.

R 125.1017

Source: 1988 AACS.

R 125.1018

Source: 1988 AACS.

R 125.1019

Source: 1988 AACS.

R 125.1020

Source: 1988 AACS.

R 125.1021

Source: 1988 AACS.

R 125.1022

Source: 1988 AACS.

R 125.1023

Source: 1988 AACS.

R 125.1024

Source: 1988 AACS.

R 125.1025

Source: 2002 AACS.

R 125.1026

Source: 1988 AACS.

MOBILE HOME COMMISSION

GENERAL RULES

PART 1. GENERAL PROVISIONS

R 125.1101

Source: 2003 AACS.

R 125.1103

Source: 1998-2000 AACS.

Rule 125.1105

Source: 1998-2000 AACS.

R 125.1106

Source: 2003 AACS.

R 125.1110

Source: 1998-2000 AACS.

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R 125.1115
Source: 1998-2000 AACS.

R 125.1120
Source: 2003 AACS.

R 125.1125
Source: 2003 AACS.

R 125.1130
Source: 2003 AACS.

R 125.1135
Source: 1998-2000 AACS.

R 125.1140
Source: 1998-2000 AACS.

R 125.1145
Source: 1998-2000 AACS.

R 125.1150
Source: 1998-2000 AACS.

R 125.1155
Source: 1998-2000 AACS.

R 125.1160
Source: 1998-2000 AACS.

R 125.1165
Source: 1998-2000 AACS.

R 125.1170
Source: 1998-2000 AACS.

R 125.1175
Source: 2002 AACS.

R 125.1185
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R 125.1190
Source: 1998-2000 AACS.

R 125.1191
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R 125.1192
Source: 2003 AACS.

R 125.1192a
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R 125.1193
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R 125.1194

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Source: 1998-2000 AACS.

R 125.1195

Source: 1998-2000 AACS.

R 125.1197

Source: 1998-2000 AACS.

R 125.1200

Source: 1998-2000 AACS.

R 125.1200a

Source: 1998-2000 AACS.

R 125.1200b

Source: 1998-2000 AACS.

R 125.1200c

Source: 1998-2000 AACS.

PART 2. DEALERS

R 125.120

Source: 2003 AACS.

R 125.1202

Source: 1998-2000 AACS.

R 125.1202a

Source: 2003 AACS.

R 125.1202b

Source: 2003 AACS.

R 125.1202c

Source: 2003 AACS.

R 125.1203

Source: 2003 AACS.

R 125.1204

Source: 2003 AACS.

R 125.1204a

Source: 1998-2000 AACS.

R 125.1205

Source: 1998-2000 AACS.

R 125.1206

Source: 1997 AACS.

R 125.1207

Source: 1985 AACS.

R 125.1207

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R 125.1207a

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Source: 1998-2000 AACS.

R 125.1208

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R 125.1209

Source: 2003 AACS.

R 125.1210

Source: 2003 AACS.

R 125.1211

Source: 2003 AACS.

R 125.1211a

Source: 2003 AACS.

R 125.1211b

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R 125.1212

Source: 2003 AACS.

R 125.1213

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R 125.1213a

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R 125.1214

Source: 1998-2000 AACS.

R 125.1214a

Source: 1998-2000 AACS.

R 125.1214b

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R 125.1214c

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R 125.1214d

Source: 2003 AACS.

R 125.1214e

Source: 2003 AACS.

R 125.1214f

Source: 2003 AACS.

R 125.1214g

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R 125.1214h

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R 125.1214i

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- R 125.1214j**
Source: 2003 AACS.
- R 125.1214k**
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- R 125.1214l**
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- R 125.1216**
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- R 125.1219**
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- R 125.1221**
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- R 125.1224a**
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Source: 1998-2000 AACS.

R 125.1226

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R 125.1227

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R 125.1227a

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R 125.1228

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R 125.1229

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R 125.1230

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R 125.1231

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R 125.1232

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R 125.1302

Source: 2003 AACS.

R 125.1303

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R 125.1305

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R 125.1310

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R 125.1315

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R 125.1320

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R 125.1401

Source: 2003 AACS.

R 125.1402

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R 125.1403

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R 125.1404
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R 125.1405
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R 125.1411
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R 125.1414
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R 125.1416
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R 125.1417
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R 125.1418
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R 125.1419
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R 125.1501
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R 125.1501a
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R 125.1502

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Source: 1998-2000 AACS.

R 125.1503

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R 125.1503a

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R 125.1504

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R 125.1506

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R 125.1602

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R 125.1602a

Source: 2003 AACS.

R 125.1603

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R 125.1604a

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R 125.1604b

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R 125.1606

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Source: 1997 AACS.

R 125.1610

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R 125.1702

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R 125.1702a

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R 125.1703

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R 125.1705

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R 125.1706

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R 125.1707

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R 125.1708

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R 125.1709

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R 125.1710

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R 125.1801

Source: 1998-2000 AACS.

R 125.1802

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R 125.1803

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R 125.1804

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R 125.1805

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R 125.1807
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R 125.1808
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R 125.1809
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R 125.1810
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R 125.1811
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R 125.1812
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R 125.1813
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R 125.1814
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R 125.1815
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R 125.1816
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R 125.1818
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R 125.190
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R 125.1902
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R 125.1902a
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R 125.1903
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R 125.1904
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R 125.1904a
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R 125.1905

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R 125.1906

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R 125.1910

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R 125.1911

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R 125.1912

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R 125.1915

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R 125.1916

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R 125.1917

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R 125.1918

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R 125.1919

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R 125.1920

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R 125.1921

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R 125.1923

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- R 125.1925**
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- R 125.1926**
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- R 125.1927**
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- R 125.1929**
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- R 125.1930**
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- R 125.1931**
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- R 125.1932**
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- R 125.1933**
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- R 125.1934**
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- R 125.1935**
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- R 125.1936**
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- R 125.1937**
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- R 125.1938**
Source: 1998-2000 AACCS.
- R 125.1939**
Source: 1998-2000 AACCS.
- R 125.1940**
Source: 2003 AACCS.
- R 125.1940a**
Source: 2003 AACCS.
- R 125.1941**
Source: 2003 AACCS.
- R 125.1942**
Source: 1998-2000 AACCS.
- R 125.1943**

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Source: 1998-2000 AACS.

R 125.1944

Source: 2003 AACS.

R 125.1945

Source: 1998-2000 AACS.

R 125.1946

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R 125.1947

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R 125.1947a

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R 125.1948

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R 125.1949

Source: 1998-2000 AACS.

R 125.1950

Source: 2003 AACS.

PART 10. MOBILE HOME PARK BUSINESS PRACTICES

R 125.2001

Source: 2003 AACS.

R 125.2001a

Source: 2003 AACS.

R 125.2002

Source: 1998-2000 AACS.

R 125.2003

Source: 2003 AACS.

R 125.2004

Source: 1997 AACS.

R 125.2005

Source: 2003 AACS.

R 125.2005a

Source: 2003 AACS.

R 125.2006

Source: 2003 AACS.

R 125.2006a

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R 125.2006b

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R 125.2007
Source: 2003 AACS.

R 125.2008
Source: 1997 AACS.

R 125.2009
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PART 11. SEASONAL MOBILE HOME PARKS

R 125.3001
Source: 1998-2000 AACS.

R 125.3002
Source: 1998-2000 AACS.

R 125.3003
Source: 1998-2000 AACS.

R 125.3004
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R 125.3005
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R 125.3006
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R 125.3007
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R 125.3008
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R 125.3009
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R 125.3010
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R 125.3011
Source: 1998-2000 AACS.

R 125.3012
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R 125.3013
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R 125.3014
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R 125.3015
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R 125.3016
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R 125.3017
Source: 1998-2000 AACS.

R 125.3018
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R 125.3019
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R 125.3020
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R 125.3021
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R 125.3022
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R 125.3023
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R 125.3024
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R 125.3025
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R 125.3026
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R 125.3027
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R 125.3028
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R 125.3029
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R 125.3030
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R 125.3031
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R 125.3032
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R 125.3033
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R 125.3034
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R 125.3035
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R 125.3036
Source: 1998-2000 AACS.

R 125.3037
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R 125.3038
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R 125.3042
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R 125.3043
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R 125.3044
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R 125.3045
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R 125.3046
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R 125.3047
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R 125.3048
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R 125.3049
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R 125.3050
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R 125.3051
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R 125.3051a
Source: 1998-2000 AACS.

R 125.3052
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R 125.3053
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R 125.3054
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R 125.3055
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R 125.3056

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Source: 1998-2000 AACS.

R 125.3057

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R 125.3058

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R 125.3059

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R 125.3060

Source: 1998-2000 AACS.

R 125.3061

Source: 1998-2000 AACS.

R 125.3062

Source: 1998-2000 AACS.

R 125.3063

Source: 1998-2000 AACS.

R 125.3064

Source: 1997 AACS.

R 125.3065

Source: 1998-2000 AACS.

R 125.3066

Source: 1998-2000 AACS.

R 125.3067

Source: 1998-2000 AACS.

R 125.3068

Source: 1998-2000 AACS.

R 125.3069

Source: 1998-2000 AACS.

DEPARTMENT OF TREASURY
REVENUE DIVISION
TOBACCO PRODUCTS TAX
EMERGENCY RULES

MUNICIPAL FINANCE COMMISSION
BONDS

R 132.1

Source: 1997 AACS.

HEARINGS

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R 132.101
Source: 1997 AACS.

R 132.102
Source: 1997 AACS.

R 132.103
Source: 1997 AACS.

R 132.104
Source: 1997 AACS.

R 132.105
Source: 1997 AACS.

R 132.106
Source: 1997 AACS.

R 132.107
Source: 1997 AACS.

MUNICIPAL FINANCE DIVISION

GENERAL RULES

PART 1. GENERAL PROVISIONS

R 132.1101
Source: 1986 AACS.

R 132.1102
Source: 1986 AACS.

R 132.1103
Source: 1986 AACS.

R 132.1104
Source: 1986 AACS.

R 132.1105
Source: 1986 AACS.

R 132.1106
Source: 1986 AACS.

R 132.1107
Source: 1986 AACS.

R 132.1108
Source: 1986 AACS.

R 132.1109
Source: 1986 AACS.

R 132.1110
Source: 1986 AACS.

R 132.1111

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Source: 1986 AACS.

R 132.1112

Source: 1986 AACS.

R 132.1113

Source: 1986 AACS.

R 132.1114

Source: 1986 AACS.

R 132.1115

Source: 1986 AACS.

R 132.1116

Source: 1986 AACS.

R 132.1117

Source: 1986 AACS.

R 132.1118

Source: 1986 AACS.

R 132.1119

Source: 1986 AACS.

R 132.1120

Source: 1986 AACS.

R 132.1121

Source: 1986 AACS.

R 132.1122

Source: 1986 AACS.

R 132.1123

Source: 1986 AACS.

R 132.1124

Source: 1986 AACS.

R 132.1125

Source: 1986 AACS.

R 132.1126

Source: 1986 AACS.

PART 2. PRIOR APPROVAL EXCEPTIONS

R 132.1201

Source: 1986 AACS.

R 132.1202

Source: 1986 AACS.

R 132.1203

Source: 1986 AACS.

R 132.1204

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Source: 1986 AACS.

R 132.1205

Source: 1986 AACS.

R 132.1206

Source: 1986 AACS.

R 132.1207

Source: 1986 AACS.

R 132.1208

Source: 1986 AACS.

R 132.1209

Source: 1986 AACS.

R 132.1210

Source: 1986 AACS.

R 132.1211

Source: 1986 AACS.

R 132.1212

Source: 1986 AACS.

R 132.1213

Source: 1986 AACS.

R 132.1214

Source: 1986 AACS.

R 132.1215

Source: 1986 AACS.

R 132.1216

Source: 1986 AACS.

R 132.1217

Source: 1986 AACS.

R 132.1218

Source: 1986 AACS.

R 132.1219

Source: 1986 AACS.

R 132.1220

Source: 1986 AACS.

PART 3. BOND APPLICATIONS—PRIOR APPROVAL

R 132.1301

Source: 1986 AACS.

R 132.1302

Source: 1986 AACS.

R 132.1303

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Source: 1986 AACS.

R 132.1304

Source: 1986 AACS.

R 132.1305

Source: 1986 AACS.

R 132.1306

Source: 1986 AACS.

R 132.1307

Source: 1986 AACS.

R 132.1308

Source: 1986 AACS.

PART 4. REFUNDING OBLIGATIONS—PRIOR APPROVAL

R 132.1401

Source: 1986 AACS.

R 132.1402

Source: 1986 AACS.

R 132.1403

Source: 1986 AACS.

R 132.1404

Source: 1986 AACS.

R 132.1405

Source: 1986 AACS.

PART 5. TAX ANTICIPATION NOTES—PRIOR APPROVAL

R 132.1501

Source: 1986 AACS.

R 132.1502

Source: 1986 AACS.

R 132.1503

Source: 1986 AACS.

R 132.1504

Source: 1986 AACS.

R 132.1505

Source: 1986 AACS.

R 132.1506

Source: 1986 AACS.

R 132.1507

Source: 1986 AACS.

R 132.1508

Source: 1986 AACS.

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**PART 6. CONSOLIDATED TAX ANTICIPATION
NOTES—PRIOR APPROVAL**

R 132.1601
Source: 1986 AACS.

R 132.1602
Source: 1986 AACS.

R 132.1603
Source: 1986 AACS.

R 132.1604
Source: 1986 AACS.

PART 7. DEBT RETIREMENT FUND TRANSFERS

R 132.1701
Source: 1986 AACS.

R 132.1702
Source: 1986 AACS.

R 132.1703
Source: 1986 AACS.

R 132.1704
Source: 1986 AACS.

R 132.1705
Source: 1986 AACS.

PART 8. HEARINGS AND RECONSIDERATION

R 132.1801
Source: 1986 AACS.

R 132.1802
Source: 1986 AACS.

R 132.1803
Source: 1986 AACS.

R 132.1804
Source: 1986 AACS.

R 132.1805
Source: 1986 AACS.

R 132.1806
Source: 1986 AACS.

R 132.1807
Source: 1986 AACS.

R 132.1808
Source: 1986 AACS.

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R 132.1809
Source: 1986 AACS.

R 132.1810
Source: 1986 AACS.

R 132.1811
Source: 1986 AACS.

R 132.1812
Source: 1986 AACS.

R 132.1813
Source: 1986 AACS.

R 132.1814
Source: 1986 AACS.

R 132.1815
Source: 1986 AACS.

R 132.1816
Source: 1986 AACS.

DEPARTMENT OF TREASURY
BUREAU OF REVENUE
CITY UTILITY USERS TAX

PART 1. GENERAL PROVISIONS

R 141.1
Source: 1995 AACS.

R 141.2
Source: 1995 AACS.

DEPARTMENT OF STATE
BOARD OF STATE CANVASSERS
PROCEDURES

R 168.841
Source: 1997 AACS.

R 168.842
Source: 1997 AACS.

R 168.843
Source: 1997 AACS.

R 168.844
Source: 1997 AACS.

R 168.845
Source: 1997 AACS.

DEPARTMENT OF STATE
BUREAU OF ELECTIONS
CAMPAIGN FINANCING

PART 1. GENERAL PROVISIONS

- R 169.1**
Source: 1979 AC.
- R 169.2**
Source: 1979 AC.
- R 169.3**
Source: 1982 AACS.
- R 169.4**
Source: 1982 AACS.
- R 169.5**
Source: 1982 AACS.
- R 169.6**
Source: 1979 AC.

PART 2. COMMITTEES

- R 169.21**
Source: 1979 AC.
- R 169.22**
Source: 1982 AACS.
- R 169.23**
Source: 1997 AACS.
- R 169.24**
Source: 1979 AACS.
- R 169.25**
Source: 1982 AACS.
- R 169.26**
Source: 1979 AACS.
- R 169.27**
Source: 1979 AACS.
- R 169.28**
Source: 1982 AACS.
- R 169.29**
Source: 1996 AACS.
- R 169.29a**
Source: 1996 AACS.
- R 169.29b**
Source: 1996 AACS.

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R 169.29c
Source: 1996 AACS.

R 169.29d
Source: 1997 AACS.

PART 3. REPORTS, CONTRIBUTIONS, AND EXPENDITURES

R 169.31
Source: 1979 AC.

R 169.32
Source: 1982 AACS.

R 169.33
Source: 1979 AACS.

R 169.34
Source: 1982 AACS.

R 169.35
Source: 1982 AACS.

R 169.35a
Source: 1982 AACS.

R 169.36
Source: 1982 AACS.

R 169.37
Source: 1982 AACS.

R 169.38
Source: 1982 AACS.

R 169.39
Source: 1997 AACS.

R 169.39a
Source: 1982 AACS.

R 169.39b
Source: 1998-2000 AACS.

R 169.39c
Source: 1998-2000 AACS.

R 169.39d
Source: 1998-2000 AACS.

R 169.39e
Source: 1998-2000 AACS.

PART 4. STATE CAMPAIGN FUND

R 169.41
Source: 1979 AC.

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- R 169.42**
Source: 1979 AC.
- R 169.43**
Source: 1979 AC.
- R 169.44**
Source: 1982 AACS.
- R 169.45**
Source: 1982 AACS.
- R 169.46**
Source: 1982 AACS.
- R 169.47**
Source: 1982 AACS.
- R 169.48**
Source: 1982 AACS.

PART 5. COMPLAINTS AND INVESTIGATIONS

- R 169.51**
Source: 1979 AC.
- R 169.52**
Source: 1979 AC.
- R 169.53**
Source: 1979 AC.
- R 169.54**
Source: 1979 AC.
- R 169.55**
Source: 1982 AACS.
- R 169.56**
Source: 1982 AACS.

PART 6. OFFICEHOLDER'S EXPENSE FUND

- R 169.61**
Source: 1989 AACS.
- R 169.62**
Source: 1989 AACS.
- R 169.63**
Source: 1989 AACS.
- R 169.64**
Source: 1989 AACS.
- R 169.65**
Source: 1989 AACS.

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DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

MILITARY FAMILY RELIEF FUND

**PROCEDURE FOR REVIEW OF APPLICATIONS AND
DISBURSEMENT OF FUNDS**

R 200.5
Source: 2005 AACS.

R 200.10
Source: 2005 AACS.

R 200.20
Source: 2006 AACS.

R 200.50
Source: 2005 AACS.

R 200.80
Source: 2005 AACS.

R 200.90
Source: 2005 AACS.

R 200.95
Source: 2005 AACS.

DEPARTMENT OF TREASURY

REVENUE DIVISION

GENERAL AND SPECIFIC SALES AND USE TAX RULES

R 205.1
Source: 1979 AC.

R 205.2
Source: 1997 AACS.

R 205.3
Source: 1997 AACS.

R 205.4
Source: 1997 AACS.

R 205.6
Source: 1997 AACS.

R 205.7
Source: 1997 AACS.

R 205.10
Source: 1997 AACS.

R 205.11
Source: 1997 AACS.

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R 205.12
Source: 1997 AACS.

R 205.14
Source: 1997 AACS.

R 205.17
Source: 1997 AACS.

R 205.18
Source: 1997 AACS.

R 205.19
Source: 1997 AACS.

R 205.21
Source: 1997 AACS.

R 205.24
Source: 1997 AACS.

R 205.25
Source: 1997 AACS.

R 205.27
Source: 1997 AACS.

R 205.28
Source: 1979 AC.

R 205.51
Source: 1979 AC.

R 205.52
Source: 1979 AC.

R 205.53
Source: 1979 AC.

R 205.54
Source: 1979 AC.

R 205.55
Source: 1979 AC.

R 205.56 Bakeries

Rule 6. (1) Sales of bakery products for home consumption are exempt, except that sales of bakery products which are “prepared food,” as defined in MCL 205.54g(4), are taxable.

(2) Sales of bakery items described in MCL 205.54g(5)(d) are not sales of “prepared food” and are exempt.(See R 205.136)

(3) Tangible personal property is taxable, unless that tangible personal property becomes an ingredient or component part of bakery products produced for sale by a retailer for retail sale.

History:1944 AC; 1954 AC; 1954 ACS 69, Eff. Nov. 1, 1971;1954ACS88, Eff. Aug. 6, 1976; 1979 AC; 2007 MR 6, Eff. Mar. 26, 2007.

R 205.57
Source: 1979 AC.

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R 205.58

Source: 1979 AC.

R 205.59

Source: 1997 AACS.

R 205.60

Source: 1979 AC.

R 205.61

Source: 1997 AACS.

R 205.62

Source: 1979 AC.

R 205.63

Source: 1979 AC.

R 205.64

Source: 1979 AC.

R 205.65

Source: 1979 AC.

R 205.66

Source: 1979 AC.

R 205.67

Source: 1979 AC.

R 205.68

Source: 1979 AC.

R 205.69

Source: 1979 AC.

R 205.70

Source: 1979 AC.

R 205.71

Source: 1979 AC.

R 205.72 Milk and dairy products.

Rule 22. (1) The commercial production of milk, for sale, by persons regularly engaged in business as farmers or agriculturists, is set forth in R 205.51.

(2) Transportation of milk from the place where it is produced for sale by persons regularly engaged in business as farmers or agriculturists, as well as the receiving and storage of the milk at the processing plant, is taxable. Processing includes all necessary operations performed on the milk prior to shipment from the plant. Sales of tools and equipment used directly in the processing of milk or milk products, and lubricants and other materials consumed or used in the repair or maintenance of that equipment, are not taxable. Sales of tangible personal property consumed or used in the construction, alteration, repair, or improvement of buildings and grounds are taxable.

(3) Sales of equipment used or consumed in the transportation or delivery of milk and milk products are taxable, including vehicles, cases, crates, and property used for the maintenance and operation of that equipment.

(4) Sales of milk bottles and milk cans to dairies for use in processing milk for sale at retail by others, including washing machines and cleaning compounds used in connection therewith by such processors, are not subject to tax. Sales of milk bottle crates or cases for transportation, receiving, storage, or delivery are subject to tax. Sales of milk cans to farmers or agriculturists for use in cooling milk prior to shipment to dairies are not taxable.

History: 1944 AC; 1954 AC; 1954 ACS 69, Eff. Nov. 1, 1971; 1954 ACS 88, Eff. Aug. 6, 1976; 1979 AC; 2007 MR 6, Eff.

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Mar. 26, 2007.

R 205.73

Source: 1979 AC.

R 205.74

Source: 1979 AC.

R 205.75

Source: 1979 AC.

R 205.76

Source: 1979 AC.

R 205.77

Source: 1979 AC.

R 205.78

Source: 1979 AC.

R 205.79

Source: 1979 AC.

R 205.80

Source: 1979 AC.

R 205.81

Source: 1979 AC.

R 205.82

Source: 1997 AACS.

R 205.83

Source: 1979 AC.

R 205.84

Source: 1979 AC.

R 205.85

Source: 1997 AACS.

R 205.86

Source: 1997 AACS.

R 205.87

Source: 1979 AC.

R 205.88

Source: 1979 AC.

R 205.89

Source: 1979 AC.

R 205.90

Source: 1979 AC.

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- R 205.91**
Source: 1979 AC.
- R 205.92**
Source: 1979 AC.
- R 205.93**
Source: 1979 AC.
- R 205.94**
Source: 1979 AC.
- R 205.95**
Source: 1979 AC.
- R 205.96**
Source: 1997 AACS.
- R 205.97**
Source: 1979 AC.
- R 205.98**
Source: 1979 AC.
- R 205.99**
Source: 1979 AC.
- R 205.100**
Source: 1979 AC.
- R 205.101**
Source: 1979 AC.
- R 205.102**
Source: 1979 AC.
- R 205.103**
Source: 1997 AACS.
- R 205.104**
Source: 1979 AC.
- R 205.105**
Source: 1997 AACS.
- R 205.106**
Source: 1979 AC.
- R 205.107**
Source: 1979 AC.
- R 205.108**
Source: 1979 AC.
- R 205.109**
Source: 1979 AC.
- R 205.110**
Source: 1979 AC.

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R 205.111

Source: 1979 AC.

R 205.112

Source: 1979 AC.

R 205.113

Source: 1979 AC.

R 205.114

Source: 1979 AC.

R 205.115

Source: 1979 AC.

R 205.116

Source: 1979 AC.

R 205.117

Source: 1979 AC.

R 205.118

Source: 1979 AC.

R 205.119

Source: 1979 AC.

R 205.120

Source: 1997 AACS.

R 205.121

Source: 1997 AACS.

R 205.122

Source: 1997 AACS.

R 205.123

Source: 1997 AACS.

R 205.124

Source: 1979 AC.

R 205.125

Source: 1997 AACS.

R 205.126 ending machines and other automatic sales devices.

Rule 76. (1) The gross receipts from sales of tangible personal property through vending machines and other automatic sale devices, including food or drink as specified in MCL 205.54g(2), are taxable. Vending machine sales of certain items described in MCL 205.54g(2), including candy, nuts, chewing gum, cookies, crackers and chips, are exempt from tax. It is immaterial whether the sales are made for money, coins, tokens, or coupons redeemable in money or merchandise. If both taxable and exempt merchandise is sold through the same vending machine, sales tax shall be calculated in accordance with MCL 205.54g(2).

(2) The operator of a nonelectric vending machine business, having sales of merchandise where the consideration is 10 cents or less, may deduct from the operator's gross proceeds the commissions paid to an exempt nonprofit entity, if the sales are of unsorted nuts, confections, or other merchandise, dispensed at random in substantially equal portions upon insertion of a coin.

(3) The business operator of a vending machine or other automatic sales device is defined, for the purpose of this rule, as the person who, personally or through an agent, removes the coins or other means of payment from the machines and is responsible for their disposition.

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(4) The business operator of a vending machine or other automatic sales device shall maintain a sales tax license and shall pay the tax to the state on all taxable sales made through each machine or device operated by that person.

(5) It is immaterial whether the business operator owns the machine or the merchandise sold. If merchandise belonging to another is sold, the merchandise shall be considered consigned or entrusted to the control of the business operator for sale, in accordance with R 205.70.

(6) The name, address, and sales tax license number of its current business operator shall appear at all times on every vending machine or other automatic sales device from which tangible personal property is sold.

(7) Sales or purchases of vending machines and parts, as well as the tools and equipment for the maintenance thereof, are subject to sales or use tax. Machines used in retail vending of tangible personal property cannot qualify as exempt equipment acquired for "industrial processing" purposes.

History: 1944 AC; 1954 AC; 1954 ACS 29, Eff. Feb. 14, 1962; 1954 ACS 88, Eff. Aug. 6, 1976; 1954 ACS 100, Eff. July 27, 1979; 1979 AC; 2007 MR6, Eff. Mar. 26, 2007.

R 205.127 Water

Rule 77. (1) Sales of water when delivered in any manner other than through mains, in bulk tanks in quantities of not less than 500 gallons to a consumer, or as bottled water, are taxable, regardless of the use or purpose of the water, unless exempt under R 205.90 or R 205.51.

(2) The sale of equipment, tools, machinery, pipes, fittings and supplies to a person for consumption or use in distributing and carrying water is taxable.

History: 1944 AC; 1954 AC; 1954 ACS 7, Eff. Aug. 14, 1956; 1979 AC; 2007 MR 6, Eff. Mar. 26, 2007.

R 205.128

Source: 1979 AC.

R 205.129

Source: 1997 AACs.

R 205.130

Source: 1979 AC.

R 205.131

Source: 1979 AC.

R 205.132

Source: 1979 AC.

R 205.133

Source: 1979 AC.

R 205.134

Source: 1979 AC.

R 205.135

Source: 1979 AC.

R 205.136 Food for human consumption.

Rule 86. (1) Retail sales of food for human consumption normally considered as grocery items for home consumption are tax exempt.

(2) Alcoholic products, such as beer, wine, and liquor, are taxable.

(3) Tobacco and tobacco products are taxable.

(4) Both of the following apply:

(a) Sales of "prepared food," as defined in MCL 205.54g(4), are taxable.

(b) Notwithstanding subdivision (s) of this subrule, "prepared food" does not include items as specified in MCL 205.54g(5).

(5) Eating utensils are "provided by the seller" under all of the following conditions:

(a) For a seller with a prepared food sales percentage greater than 75%, eating utensils are "provided by the seller" when the utensils are made available to purchasers.

(b) For a seller with a prepared food sales percentage of 75% or less, eating utensils are "provided by the seller" if the seller's

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practice, as represented by the seller, is to physically give or hand the utensils to purchasers, except that plates, bowls, glasses, or cups necessary for the purchaser to receive the food, for example, dispensed soft drink or milk, or salad bar, need only be made available.

(c) A seller's "prepared food sales percentage" at an establishment is a fraction determined by dividing the following described numerator by the following described denominator:

(i) The numerator shall consist of the seller's annual sales of all of the following:

(A) Food sold in a heated state or heated by the seller.

(B) Two or more food ingredients mixed or combined by the seller for sale as a single item, not including food items specifically excluded in subrule (4)(b) of this rule.

(C) Food where plates, bowls, glasses or cups are necessary to receive the food, for example, dispensed soft drink or milk, or salad bar.

(ii) The denominator shall consist of the seller's total annual sales of all food and food ingredients at the establishment including prepared food, candy, dietary supplements and soft drinks

(iii) Sales of alcoholic beverages are not included in the numerator or denominator.

(d) For a seller with a prepared food sales percentage greater than 75% who sells an item that contains 4 or more servings packaged as 1 item sold for a single price, that item does not become prepared food due to the seller having utensils available. Both of the following shall apply:

(i) If the seller provides utensils for that item as in subdivision (b) of this subrule, then the item is considered prepared food.

(ii) Whenever available, serving sizes shall be determined based on a label on an item sold. If no label is available, then a seller shall reasonably determine the number of servings in an item.

(e) When a seller sells a food item that has a utensil placed in the package by a person other than the seller, both of the following shall apply:

(i) If that person's North American Industry Classification System (NAICS) classification code is that of manufacturer (sector 311), the seller shall not be considered to have provided the utensil except as provided in subdivisions (a), (b) and (d) of this subrule.

(ii) For any other packager with any other NAICS classification code, for example, sector 722 for caterers, the seller shall be considered to have provided the utensil.

(f) The prepared food sales percentage shall be calculated by a seller for each tax year or business fiscal year, based on the seller's data from the prior tax year or business fiscal year, as soon as possible after accounting records are available, but not later than 90 days after the beginning of the seller's tax year or business fiscal year.

(g) A single prepared food sales percentage shall be determined annually, for all of the seller's establishments in this state.

(h) A new business shall make a good faith estimate of its prepared food sales percentage for its first year. A new business should adjust its good faith estimate prospectively after the first 3 months of operation if actual prepared food sales percentages materially affect the 75% threshold test.

(6) Prepared food sold by various organizations, such as churches or charitable, benevolent, social, or fraternal groups, including fund-raising projects, is taxable. Such organizations shall have a sales tax license for the purpose of reporting the tax due.

(7) Sales of prepared food and drink by a caterer are subject to tax.

(8) Sales of prepared food cooked to the order of the purchaser, or maintained at a temperature higher than normal room temperature, are taxable.

(9) Examples of nontaxable food items sold without eating utensils by a grocer or other food retailer for human consumption are as follows to serve as a guide for both the retailer and the consumer:

(a) Baby food.

(b) Bakery products.

(c) Baking soda.

(d) Bouillon cubes.

(e) Candy and confectionery.

(f) Carbonated beverages (bottle deposits are exempt).

(g) Candied apples.

(h) Caramel-coated popcorn.

(i) Cereal and cereal products.

(j) Chewing gum (nonmedicated).

(k) Chocolate.

(l) Cocoa.

(m) Coconut.

(n) Coffee and coffee substitutes.

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- (o) Condiments.
- (p) Cookies.
- (q) Crackers.
- (r) Dehydrated fruits and vegetables.
- (s) Diet food.
- (t) Dietary supplements.
- (u) Eggs and egg products.
- (v) Extracts, flavoring as an ingredient of food products.
- (w) Fish and fish products.
- (x) Flour.
- (y) Food coloring.
- (z) Fruit and fruit products.
- (aa) Gelatin.
- (bb) Health foods.
- (cc) Honey.
- (dd) Ice cream, topping, and novelties.
- (ee) Jams.
- (ff) Jellies.
- (gg) Lard.
- (hh) Marshmallows.
- (ii) Mayonnaise.
- (jj) Meat and meat products.
- (kk) Milk and milk products.
- (ll) Mustard.
- (mm) Nuts.
- (nn) Oleomargarine.
- (oo) Olives.
- (pp) Olive oil.
- (qq) Peanut butter.
- (rr) Pepper.
- (ss) Pickles.
- (tt) Popcorn.
- (uu) Potato chips.
- (vv) Powdered drink mixes (pre-sweetened or natural).
- (ww) Relishes.
- (xx) Salad dressings and dressing mixes.
- (yy) Salt.
- (zz) Sauces.
- (aaa) Sherbets.
- (bbb) Shortenings.
- (ccc) Soups.
- (ddd) Spices.
- (eee) Sandwich spreads.
- (fff) Sugar, sugar products, and sugar substitutes.
- (ggg) Syrups.
- (hhh) Tea.
- (iii) Vegetables and vegetable products.
- (jjj) Water, bottled.
- (kkk) Yeast.
- (10) All of the following are examples of items subject to tax:
 - (a) Alcoholic beverages (containing 0.5% or more of alcohol by volume).
 - (b) Cocktail mixes (dry or liquid).
 - (c) Drugs (nonprescription).
 - (d) Household supplies.
 - (e) Hot prepared foods.
 - (f) Nonprescription medicines.

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- (g) Paper products.
- (h) Pet foods and supplies.
- (i) Prepared foods for immediate consumption.
- (j) Soap and soap products.
- (k) Toothpaste.

History: 1954 ACS 88, Eff. Aug. 6, 1976; 1954 ACS 100, Eff. July 27, 1979; 1979 AC; 2007 MR 6, Eff. Mar. 26, 2007.

R 205.137

Source: 1979 AC.

R 205.138

Source: 1997 AACS.

R 205.139

Source: 1979 AC.

R 205.140

Source: 1979 AC.

DEPARTMENT OF TREASURY

BUREAU OF REVENUE

INTANGIBLES TAX

R 205.201

Source: 1998-2000 AACS.

R 205.202

Source: 1998-2000 AACS.

R 205.203

Source: 1998-2000 AACS.

R 205.204

Source: 1998-2000 AACS.

R 205.205

Source: 1998-2000 AACS.

R 205.206

Source: 1998-2000 AACS.

R 205.207

Source: 1998-2000 AACS.

R 205.208

Source: 1998-2000 AACS.

R 205.209

Source: 1998-2000 AACS.

R 205.210

Source: 1998-2000 AACS.

R 205.211

Source: 1998-2000 AACS.

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R 205.212
Source: 1998-2000 AACS.

R 205.213
Source: 1998-2000 AACS.

R 205.214
Source: 1998-2000 AACS.

R 205.215
Source: 1998-2000 AACS.

R 205.216
Source: 1998-2000 AACS.

R 205.217
Source: 1998-2000 AACS.

R 205.218
Source: 1998-2000 AACS.

R 205.219
Source: 1998-2000 AACS.

R 205.220
Source: 1998-2000 AACS.

R 205.221
Source: 1998-2000 AACS.

R 205.222
Source: 1998-2000 AACS.

R 205.223
Source: 1998-2000 AACS.

R 205.224
Source: 1998-2000 AACS.

R 205.225
Source: 1998-2000 AACS.

R 205.226
Source: 1998-2000 AACS.

R 205.227
Source: 1998-2000 AACS.

R 205.228
Source: 1998-2000 AACS.

R 205.229
Source: 1998-2000 AACS.

R 205.230
Source: 1998-2000 AACS.

R 205.231

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Source: 1998-2000 AACS.

STATE BOARD OF TAX APPEALS
PRACTICE AND PROCEDURE

R 205.301

Source: 1997 AACS.

R 205.302

Source: 1997 AACS.

R 205.303

Source: 1997 AACS.

R 205.304

Source: 1997 AACS.

R 205.305

Source: 1997 AACS.

R 205.306

Source: 1997 AACS.

R 205.307

Source: 1997 AACS.

R 205.308

Source: 1997 AACS.

R 205.309

Source: 1997 AACS.

R 205.310

Source: 1997 AACS.

R 205.311

Source: 1997 AACS.

R 205.312

Source: 1997 AACS.

R 205.313

Source: 1997 AACS.

R 205.314

Source: 1997 AACS.

R 205.315

Source: 1997 AACS.

R 205.316

Source: 1997 AACS.

R 205.317

Source: 1997 AACS.

R 205.318

Source: 1997 AACS.

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R 205.319
Source: 1997 AACS.

R 205.320
Source: 1997 AACS.

R 205.321
Source: 1997 AACS.

REVENUE DIVISION
CIGARETTE TAX

R 205.401
Source: 1998-2000 AACS.

R 205.402
Source: 1980 AACS.

R 205.403
Source: 1980 AACS.

R 205.404
Source: 1998-2000 AACS.

R 205.405
Source: 1980 AACS.

R 205.406
Source: 1998-2000 AACS.

R 205.407
Source: 1980 AACS.

R 205.408
Source: 1998-2000 AACS.

R 205.409
Source: 1980 AACS.

R 205.410
Source: 1998-2000 AACS.

R 205.411
Source: 1998-2000 AACS.

R 205.412
Source: 1998-2000 AACS.

R 205.413
Source: 1998-2000 AACS.

R 205.414
Source: 1998-2000 AACS.

R 205.415
Source: 1998-2000 AACS.

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R 205.416
Source: 1980 AACS.

DEPARTMENT OF TREASURY

BUREAU OF REVENUE

TOBACCO PRODUCTS TAX

R 205.451
Source: 1998-2000 AACS.

R 205.452
Source: 1998-2000 AACS.

R 205.453
Source: 1998-2000 AACS.

R 205.454
Source: 1998-2000 AACS.

R 205.455
Source: 1998-2000 AACS.

BUSINESS ACTIVITIES TAX

R 205.551
Source: 1997 AACS.

R 205.552
Source: 1997 AACS.

R 205.553
Source: 1997 AACS.

R 205.554
Source: 1997 AACS.

R 205.555
Source: 1997 AACS.

R 205.556
Source: 1997 AACS.

R 205.557
Source: 1997 AACS.

R 205.558
Source: 1997 AACS.

R 205.559
Source: 1997 AACS.

R 205.560
Source: 1997 AACS.

R 205.561
Source: 1997 AACS.

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R 205.562
Source: 1997 AACS.

R 205.563
Source: 1997 AACS.

R 205.564
Source: 1997 AACS.

R 205.565
Source: 1997 AACS.

R 205.566
Source: 1997 AACS.

BUREAU OF REVENUE
TAXPAYER BILL OF RIGHTS

R 205.901
Source: 1979 AC.

R 205.902
Source: 1979 AC.

R 205.903
Source: 1979 AC.

R 205.904
Source: 1979 AC.

R 205.905
Source: 1979 AC.

R 205.906
Source: 1979 AC.

R 205.907
Source: 1979 AC.

R 205.908
Source: 1979 AC.

R 205.909
Source: 1979 AC.

R 205.910
Source: 1979 AC.

R 205.911
Source: 1979 AC.

R 205.912
Source: 1979 AC.

R 205.913
Source: 1979 AC.

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R 205.914
Source: 1979 AC.

R 205.915
Source: 1979 AC.

R 205.916
Source: 1979 AC.

R 205.917
Source: 1979 AC.

BUREAU OF REVENUE
TAXPAYER BILL OF RIGHTS

R 205.1001
Source: 1996 AACS.

R 205.1002
Source: 1996 AACS.

R 205.1003
Source: 1996 AACS.

R 205.1004
Source: 1996 AACS.

R 205.1005
Source: 1996 AACS.

R 205.1006
Source: 1998-2000 AACS.

R 205.1007
Source: 1996 AACS.

R 205.1008
Source: 1996 AACS.

R 205.1009
Source: 1996 AACS.

R 205.1010
Source: 1996 AACS.

R 205.1011
Source: 1996 AACS.

R 205.1012
Source: 1996 AACS.

R 205.1013
Source: 1996 AACS.

DEPARTMENT OF CONSUMER AND INDUSTRY SERVICES
TAX TRIBUNAL

PRACTICE AND PROCEDURE

PART 1. GENERAL PROVISIONS

R 205.1101
Source: 1996 AACS.

R 205.1111
Source: 1996 AACS.

R 205.1115
Source: 1996 AACS.

R 205.1120
Source: 1996 AACS.

R 205.1125
Source: 1996 AACS.

R 205.1130
Source: 1996 AACS.

R 205.1135
Source: 1996 AACS.

R 205.1140
Source: 1996 AACS.

R 205.1145
Source: 1996 AACS.

R 205.1150
Source: 1996 AACS.

R 205.1155
Source: 1996 AACS.

PART 2. MATTERS BEFORE ENTIRE TRIBUNAL

R 205.1201
Source: 1996 AACS.

R 205.1202
Source: 1996 AACS.

R 205.1205
Source: 1996 AACS.

R 205.1208
Source: 1996 AACS.

R 205.1210
Source: 1996 AACS.

R 205.1215
Source: 1996 AACS.

R 205.1220

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Source: 1996 AACS.

R 205.1222

Source: 1996 AACS.

R 205.1225

Source: 1996 AACS.

R 205.1230

Source: 1996 AACS.

R 205.1235

Source: 1996 AACS.

R 205.1240

Source: 1996 AACS.

R 205.1245

Source: 1996 AACS.

R 205.1247

Source: 1996 AACS.

R 205.1249

Source: 1996 AACS.

R 205.1250

Source: 1996 AACS.

R 205.1252

Source: 1996 AACS.

R 205.1255

Source: 1996 AACS.

R 205.1257

Source: 1979 AC.

R 205.1260

Source: 1996 AACS.

R 205.1262

Source: 1979 AC.

R 205.1264

Source: 1996 AACS.

R 205.1270

Source: 1996 AACS.

R 205.1275

Source: 1996 AACS.

R 205.1278

Source: 1996 AACS.

R 205.1280

Source: 1979 AC.

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R 205.1281
Source: 1996 AACS.

R 205.1283
Source: 1996 AACS.

R 205.1285
Source: 1996 AACS.

R 205.1288
Source: 1996 AACS.

R 205.1290
Source: 1996 AACS.

PART 3. MATTERS BEFORE SMALL CLAIMS DIVISION

R 205.1301
Source: 1996 AACS.

R 205.1303
Source: 1996 AACS.

R 205.1305
Source: 1996 AACS.

R 205.1310
Source: 1996 AACS.

R 205.1312
Source: 1996 AACS.

R 205.1313
Source: 1996 AACS.

R 205.1315
Source: 1996 AACS.

R 205.1317
Source: 1996 AACS.

R 205.1320
Source: 1996 AACS.

R 205.1330
Source: 1996 AACS.

R 205.1332
Source: 1996 AACS.

R 205.1333
Source: 1996 AACS.

R 205.1335
Source: 1996 AACS.

R 205.1340
Source: 1996 AACS.

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R 205.1342
Source: 1996 AACS.

R 205.1345
Source: 1996 AACS.

R 205.1348
Source: 1996 AACS.

PART 4. HEARING AND POSTHEARING PROCEDURES

R 205.1401
Source: 1997 AACS.

R 205.1405
Source: 1997 AACS.

R 205.1410,
Source: 1997 AACS.

R 205.1430,
Source: 1997 AACS.

R 205.1435
Source: 1997 AACS.

R 205.1440
Source: 1997 AACS.

R 205.1445
Source: 1997 AACS.

R 205.1450
Source: 1997 AACS.

R 205.1455,
Source: 1997 AACS.

R 205.1460
Source: 1997 AACS.

R 205.1462
Source: 1997 AACS.

R 205.1471
Source: 1997 AACS.

R 205.1475
Source: 1997 AACS.

PART 6. SMALL CLAIMS DIVISION

R 205.1601
Source: 1997 AACS.

R 205.1603
Source: 1997 AACS.

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R 205.1605
Source: 1997 AACS.

R 205.1610
Source: 1997 AACS.

R 205.1612
Source: 1997 AACS.

R 205.1613
Source: 1997 AACS.

R 205.1615
Source: 1997 AACS.

R 205.1617
Source: 1997 AACS.

R 205.1620
Source: 1997 AACS.

R 205.1630
Source: 1997 AACS.

R 205.1632
Source: 1997 AACS.

R 205.1635
Source: 1997 AACS.

R 205.1640
Source: 1997 AACS.

R 205.1642
Source: 1997 AACS.

R 205.1645
Source: 1997 AACS.

R 205.1648
Source: 1997 AACS.

R 205.1650
Source: 1997 AACS.

DEPARTMENT OF TREASURY
BUREAU OF REVENUE
CONTESTED CASE PROCEDURES
PART 1. GENERAL PROVISIONS

R 205.3101
Source: 1995 AACS.

R 205.3102
Source: 1995 AACS.

R 205.3103
Source: 1995 AACS.

PART 2. COMMENCEMENT OF APPEAL PROCEEDING

R 205.3201
Source: 1995 AACS.

R 205.3202
Source: 1995 AACS.

R 205.3203
Source: 1995 AACS.

R 205.3204
Source: 1995 AACS.

R 205.3205
Source: 1995 AACS.

R 205.3206
Source: 1995 AACS.

R 205.3207
Source: 1995 AACS.

R 205.3208
Source: 1995 AACS.

R 205.3209
Source: 1995 AACS.

R 205.3210
Source: 1995 AACS.

R 205.3211
Source: 1995 AACS.

PART 3. PLEADINGS, MOTION PRACTICE, AND INTERVENTION

R 205.3301
Source: 1995 AACS.

R 205.3302
Source: 1995 AACS.

R 205.3303
Source: 1995 AACS.

R 205.3304
Source: 1995 AACS.

R 205.3305
Source: 1995 AACS.

R 205.3306
Source: 1995 AACS.

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R 205.3307
Source: 1995 AACS.

R 205.3308
Source: 1995 AACS.

R 205.3309
Source: 1995 AACS.

R 205.3310
Source: 1995 AACS.

R 205.3311
Source: 1995 AACS.

R 205.3312
Source: 1995 AACS.

R 205.3313
Source: 1995 AACS.

R 205.3314
Source: 1995 AACS.

R 205.3315
Source: 1995 AACS.

R 205.3316
Source: 1995 AACS.

PART 4. JOINT AND CONSOLIDATED PROCEEDINGS

R 205.3401
Source: 1995 AACS.

R 205.3402
Source: 1995 AACS.

PART 5. PREHEARING CONFERENCES

R 205.3501
Source: 1995 AACS.

R 205.3502
Source: 1995 AACS.

R 205.3503
Source: 1995 AACS.

R 205.3504
Source: 1995 AACS.

R 205.3505
Source: 1995 AACS.

PART 6. CONDUCT OF HEARINGS

R 205.3601

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Source: 1995 AACS.

R 205.3602

Source: 1995 AACS.

R 205.3603

Source: 1995 AACS.

R 205.3604

Source: 1995 AACS.

R 205.3605

Source: 1995 AACS.

R 205.3606

Source: 1995 AACS.

R 205.3607

Source: 1995 AACS.

R 205.3608

Source: 1995 AACS.

R 205.3609

Source: 1995 AACS.

R 205.3610

Source: 1995 AACS.

R 205.3611

Source: 1995 AACS.

R 205.3612

Source: 1995 AACS.

R 205.3613

Source: 1995 AACS.

R 205.3614

Source: 1995 AACS.

R 205.3615

Source: 1995 AACS.

R 205.3616

Source: 1995 AACS.

R 205.3617

Source: 1995 AACS.

R 205.3618

Source: 1995 AACS.

PART 7. DECISIONS

R 205.3701

Source: 1995 AACS.

R 205.3702

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Source: 1995 AACS.

R 205.3703

Source: 1995 AACS.

PART 8. REMAND PROCEEDINGS

R 205.3801

Source: 1995 AACS.

R 205.3802

Source: 1995 AACS.

DEPARTMENT OF TREASURY

BUREAU OF REVENUE

RECORDKEEPING AND RETENTION RULES

PART 1. GENERAL PROVISIONS

R 205.4101

Source: 1998-2000 AACS.

R 205.4102

Source: 1998-2000 AACS.

R 205.4103

Source: 1998-2000 AACS.

PART 2. RECORDKEEPING REQUIREMENTS FOR MACHINE-SENSIBLE RECORDS

R 205.4104

Source: 1998-2000 AACS.

R 205.4105

Source: 1998-2000 AACS.

R 205.4106

Source: 1998-2000 AACS.

R 205.4107

Source: 1998-2000 AACS.

PART 3. RECORDS MAINTENANCE

R 205.4108

Source: 1998-2000 AACS.

PART 4. ACCESS TO MACHINE-SENSIBLE RECORDS

R 205.4109

Source: 1998-2000 AACS.

PART 5. TAXPAYER RESPONSIBILITY AND DISCRETIONARY AUTHORITY

R 205.4110

Source: 1998-2000 AACS.

PART 6. ALTERNATIVE STORAGE MEDIA

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R 205.4111
Source: 1998-2000 AACS.

R 205.4112
Source: 1998-2000 AACS.

R 205.4113
Source: 1998-2000 AACS.

R. 205.4114
Source: 1998-2000 AACS.

DEPARTMENT OF CONSUMER AND INDUSTRY SERVICES
DIRECTOR'S OFFICE
SOLAR, WIND, WATER, AND WOOD ENERGY INCOME TAX CREDITS

R 206.1
Source: 1979 AC.

R 206.2
Source: 1979 AC.

R 206.3
Source: 1979 AC.

R 206.4
Source: 1979 AC.

R 206.5
Source: 1979 AC.

R 206.6
Source: 1979 AC.

R 206.7
Source: 1979 AC.

R 206.8
Source: 1979 AC.

R 206.9
Source: 1979 AC.

R 206.10
Source: 1979 AC.

R 206.11
Source: 1998-2000 AACS.

R 206.12
Source: 1998-2000 AACS.

R 206.13
Source: 1998-2000 AACS.

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R 206.14
Source: 1979 AC.

R 206.15
Source: 1979 AC.

R 206.16
Source: 1979 AC.

R 206.17
Source: 1998-2000 AACCS.

R 206.18
Source: 1998-2000 AACCS.

R 206.19
Source: 1979 AC.

R 206.20
Source: 1979 AC.

R 206.21
Source: 1979 AC.

R 206.22
Source: 1979 AC.

R 206.23
Source: 1979 AC.

R 206.24
Source: 1979 AC.

R 206.25
Source: 1979 AC.

R 206.26
Source: 1979 AC.

R 206.27
Source: 1979 AC.

R 206.28
Source: 1979 AC.

R 206.29
Source: 1979 AC.

R 206.30
Source: 1979 AC.

R 206.31
Source: 1979 AC.

R 206.32
Source: 1979 AC.

R 206.33
Source: 1979 AC.

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R 206.101
Source: 1997 AACS.

R 206.102
Source: 1997 AACS.

R 206.103
Source: 1997 AACS.

R 206.104
Source: 1997 AACS.

R 206.105
Source: 1997 AACS.

R 206.106
Source: 1997 AACS.

R 206.107
Source: 1997 AACS.

R 206.108
Source: 1997 AACS.

R 206.109
Source: 1997 AACS.

R 206.110
Source: 1997 AACS.

R 206.111
Source: 1997 AACS.

R 206.112
Source: 1997 AACS.

R 206.113
Source: 1997 AACS.

R 206.114
Source: 1997 AACS.

R 206.115
Source: 1997 AACS.

R 206.116
Source: 1997 AACS.

R 206.117
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R 206.118
Source: 1997 AACS.

R 206.119
Source: 1997 AACS.

R 206.120
Source: 1997 AACS.

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R 206.121
Source: 1997 AACS.

DEPARTMENT OF STATE
MICHIGAN HISTORICAL CENTER
HISTORIC PRESERVATION CERTIFICATION

R 206.151
Source: 1998-2000 AACS.

R 206.152
Source: 1998-2000 AACS.

R 206.153
Source: 1998-2000 AACS.

R 206.154
Source: 1998-2000 AACS.

R 206.155
Source: 1998-2000 AACS.

R 206.156
Source: 1998-2000 AACS.

R 206.157
Source: 1998-2000 AACS.

R 206.158
Source: 1998-2000 AACS.

R 206.159
Source: 1998-2000 AACS.

R 206.160
Source: 1998-2000 AACS.

DEPARTMENT OF TREASURY
COLLECTION DIVISION
MOTOR FUEL TAX

R 207.1
Source: 1979 AC.

R 207.2
Source: 1979 AC.

R 207.3
Source: 1979 AC.

R 207.4
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R 207.5
Source: 1997 AACS.

R 207.6
Source: 1997 AACS.

R 207.7
Source: 1979 AC.

R 207.8
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R 207.9
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R 207.10
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R 207.11
Source: 1979 AC.

R 207.12
Source: 1997 AACS.

R 207.13
Source: 1979 AC.

R 207.14
Source: 1979 AC.

R 207.15
Source: 1997 AACS.

R 207.16
Source: 1997 AACS.

SALES, USE, AND WITHHOLDING TAXES DIVISION
STATE CONVENTION FACILITY DEVELOPMENT TAX

R 207.101
Source: 1987 AACS.

R 207.102
Source: 1987 AACS.

R 207.103
Source: 1987 AACS.

R 207.104
Source: 1987 AACS.

R 207.105
Source: 1987 AACS.

R 207.106
Source: 1987 AACS.

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R 207.107
Source: 1987 AACS.

R 207.108
Source: 1987 AACS.

R 207.109
Source: 1987 AACS.

R 207.110
Source: 1987 AACS.

AIRPORT PARKING TAX

R 207.121
Source: 1989 AACS.

R 207.122
Source: 1989 AACS.

R 207.123
Source: 2001 AACS.

R 207.124
Source: 1989 AACS.

R 207.125
Source: 1989 AACS.

R 207.126
Source: 1989 AACS.

R 207.127
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R 207.128
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R 207.129
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R 207.130
Source: 1989 AACS.

STATE TAX COMMISSION

GENERAL RULES

PART 1. GENERAL PROVISIONS

R 209.1
Source: 1982 AACS.

R 209.3
Source: 1982 AACS.

R 209.7

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Source: 1982 AACS.

R 209.8

Source: 1979 AACS.

R 209.9

Source: 1982 AACS.

R 209.10

Source: 1997 AACS.

R 209.11

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R 209.12

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R 209.13

Source: 1982 AACS.

R 209.14

Source: 1982 AACS.

R 209.15

Source: 1982 AACS.

R 209.16

Source: 1982 AACS.

R 209.17

Source: 1982 AACS.

R 209.18

Source: 1979 AACS.

R 209.19

Source: 1982 AACS.

PART 2. LOCAL PROPERTY TAXES

R 209.21

Source: 1979 AACS.

R 209.23

Source: 1979 AACS.

R 209.24

Source: 1982 AACS.

R 209.25

Source: 1982 AACS.

R 209.26

Source: 1982 AACS.

R 209.27

Source: 1982 AACS.

R 209.28

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Source: 1982 AACS.

PART 3. SERVICE OF DOCUMENTS

R 209.31

Source: 1997 AACS.

R 209.32

Source: 1997 AACS.

R 209.33

Source: 1997 AACS.

R 209.34

Source: 1997 AACS.

R 209.37

Source: 1997 AACS.

R 209.38

Source: 1997 AACS.

R 209.39

Source: 1997 AACS.

PART 4. EQUALIZATION AND UTILITY ASSESSMENTS

R 209.41

Source: 1982 AACS.

R 209.42

Source: 1982 AACS.

R 209.43

Source: 1982 AACS.

PART 5. INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE

R 209.51

Source: 1982 AACS.

R 209.52

Source: 1982 AACS.

R 209.53

Source: 1982 AACS.

R 209.54

Source: 1982 AACS.

R 209.55

Source: 1982 AACS.

R 209.56

Source: 1982 AACS.

R 209.57

Source: 1982 AACS.

PART 6. COMMERCIAL HOUSING FACILITIES EXEMPTION CERTIFICATE

R 209.61
Source: 1982 AACS.

R 209.62
Source: 1982 AACS.

PART 7. ASSESSMENT OF OMITTED OR ERRONEOUSLY REPORTED PROPERTY

R 209.71
Source: 1984 AACS.

R 209.72
Source: 1984 AACS.

R 209.73
Source: 1984 AACS.

R 209.74
Source: 1984 AACS.

R 209.75
Source: 1984 AACS.

STATE LAND OFFICE BOARD

AUCTION SALE OF STATE-OWNED LANDS

R 211.1
Source: 1979 AACS.

R 211.2
Source: 1979 AACS.

R 211.3
Source: 1979 AACS.

R 211.4
Source: 1979 AACS.

R 211.5
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R 211.6
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R 211.7
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R 211.8
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R 211.9
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R 211.11
Source: 1979 AACS.

R 211.12
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R 211.13
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R 211.14
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R 211.16
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R 211.24
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R 211.25
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R 211.26
Source: 1979 AACS.

AUCTION SALE OF STATE-OWNED LANDS PREVIOUSLY OFFERED FOR SALE

R 211.101
Source: 1979 AACS.

R 211.102
Source: 1979 AACS.

R 211.103
Source: 1979 AACS.

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R 211.104
Source: 1979 AACS.

R 211.105
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R 211.106
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R 211.107
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R 211.111
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R 211.112
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R 211.114
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R 211.115
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R 211.116
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R 211.117
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R 211.119
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R 211.120
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R 211.121
Source: 1979 AACS.

PRIVATE SALE OF STATE-OWNED LANDS

R 211.201
Source: 1979 AACS.

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R 211.202
Source: 1979 AACS.

R 211.203
Source: 1979 AACS.

R 211.204
Source: 1979 AACS.

R 211.205
Source: 1979 AACS.

R 211.206
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R 211.207
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R 211.208
Source: 1979 AACS.

R 211.209
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R 211.210
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R 211.211
Source: 1979 AACS.

R 211.212
Source: 1979 AACS.

R 211.213
Source: 1979 AACS.

R 211.214
Source: 1979 AACS.

PRIVATE SALE OF STATE-OWNED LANDS BY EXCLUSIVE SUPERVISORY SALE AGENTS

R 211.301
Source: 1979 AACS.

R 211.302
Source: 1979 AACS.

R 211.303
Source: 1979 AACS.

R 211.304
Source: 1979 AACS.

R 211.305
Source: 1979 AACS.

R 211.306
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R 211.307
Source: 1979 AACS.

R 211.308
Source: 1979 AACS.

R 211.309
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R 211.310
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R 211.311
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R 211.312
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R 211.313
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R 211.314
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R 211.315
Source: 1979 AACS.

STATE ASSESSOR'S BOARD

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PART 1. GENERAL PROVISIONS

R 211.401
Source: 1995 AACS.

R 211.403
Source: 1983 AACS.

R 211.404
Source: 1995 AACS.

R 211.405
Source: 1995 AACS.

R 211.407
Source: 1979 AACS.

R 211.408
Source: 1979 AACS.

R 211.409
Source: 1995 AACS.

PART 2. TRAINING PROGRAMS AND EXAMINATIONS

R 211.421
Source: 1995 AACS.

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R 211.422
Source: 1995 AACS.

R 211.423
Source: 1995 AACS.

R 211.427
Source: 1995 AACS.

PART 3. RATING AND CERTIFICATION

R 211.431
Source: 1995 AACS.

R 211.432
Source: 1995 AACS.

R 211.433
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R 211.434
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R 211.435
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R 211.437
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R 211.439
Source: 1995 AACS.

R 211.441
Source: 1998-2000 AACS.

R 211.442
Source: 1995 AACS.

R 211.444
Source: 1995 AACS.

PART 4. REVOCATION OR SUSPENSION OF CERTIFICATION

R 211.447
Source: 1995 AACS.

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BUREAU OF HIGHWAY TECHNICAL SERVICES

HEARINGS ON TRAFFIC CONTROL ORDERS

R 225.1
Source: 1979 AACS.

R 225.2
Source: 1979 AACS.

R 225.3
Source: 1979 AACS.

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R 225.4
Source: 1979 AACS.

R 225.5
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R 225.6
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R 225.7
Source: 1979 AACS.

R 225.8
Source: 1979 AACS.

R 225.9
Source: 1979 AACS.

R 225.10
Source: 1979 AACS.

DEPARTMENT OF TRANSPORTATION

BUREAU OF HIGHWAY TECHNICAL SERVICES

DRIVEWAYS, BANNERS, AND PARADES ON AND OVER HIGHWAYS

PART 9. HEARINGS AND APPEALS

R 247.1
Source: 2002 AACS.

R 247.11
Source: 2002 AACS.

PART 2. PREQUALIFICATION COMMITTEE

R 247.21
Source: 2002 AACS.

R 247.22
Source: 2002 AACS.

PART 3. INFORMATION FROM BIDDERS

R 247.31
Source: 2002 AACS.

R 247.32
Source: 2002 AACS.

R 247.33
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R 247.34
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R 247.35
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R 247.36
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R 247.37
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R 247.38
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R 247.39
Source: 2002 AACS.

R 247.40
Source: 2002 AACS.

PART 4. NUMERICAL RATINGS

R 247.41
Source: 2002 AACS.

R 247.42
Source: 2002 AACS.

R 247.43
Source: 2002 AACS.

R 247.44
Source: 2002 AACS.

R 247.45
Source: 2002 AACS.

R 247.46
Source: 2002 AACS.

R 247.47
Source: 2002 AACS.

R 247.48
Source: 2002 AACS.

R 247.49
Source: 2002 AACS.

R 247.50
Source: 2002 AACS.

PART 5. CLASSIFICATION OF BIDDERS

R 247.51
Source: 2002 AACS.

R 247.52
Source: 2002 AACS.

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R 247.53
Source: 2002 AACS.

PART 6. BIDDING

R.247.61
Source: 2002 AACS.

R 247.62
Source: 2002 AACS.

PART 7. HEARINGS

R 247.71
Source: 2002 AACS.

R 247.72
Source: 2002 AACS.

R 247.73
Source: 2002 AACS.

R 247.74
Source: 2002 AACS.

R 247.75
Source: 2002 AACS.

R 247.76
Source: 2002 AACS.

R 247.77
Source: 2002 AACS.

PART 8. APPEAL OF PREQUALIFICATION DECISIONS

R 247.81
Source: 2002 AACS.

R 247.82
Source: 2002 AACS.

R 247.83
Source: 2002 AACS.

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BUREAU OF HIGHWAY TECHNICAL SERVICES

JUNK YARDS ADJACENT TO HIGHWAYS

R 247.101
Source: 1979 AACS.

R 247.102
Source: 1979 AACS.

R 247.103
Source: 1979 AACS.

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R 247.104

Source: 1979 AACS.

R 247.105

Source: 1979 AACS.

R 247.106

Source: 1979 AACS.

R 247.109

Source: 1979 AACS.

DEPARTMENT OF TRANSPORTATION

BUREAU OF HIGHWAY DEVELOPMENT

LOCAL BRIDGE PROGRAM

R 247.151 Rescinded.

History: 1954 ACS 79, Eff. May 22, 1974; 1954 ACS 100, Eff. Aug. 28, 1979; 1979 AC; rescinded MR 14, Eff. July 17, 2007

R 247.152 Rescinded.

History: 1954 ACS 79, Eff. May 22, 1974; 1979 AC; rescinded MR 14, Eff. July 17, 2007.

R 247.153 Rescinded.

History: 1954 ACS 79, Eff. May 22, 1974; 1954 ACS 100, Eff. Aug. 28, 1979; 1979 AC; rescinded MR 14, Eff. July 17, 2007.

R 247.154 Rescinded.

History: 1954 ACS 79, Eff. May 22, 1974; 1954 ACS 100, Eff. Aug. 28, 1979; 1979 AC; rescinded MR 14, Eff. July 17, 2007.

R 247.155 Rescinded.

History: 1954 ACS 79, Eff. May 22, 1974; 1954 ACS 100, Eff. Aug. 28, 1979; 1979 AC; rescinded MR 14, Eff. July 17, 2007.

R 247.156 Rescinded.

History: 1954 ACS 79, Eff. May 22, 1974; 1979 AC; rescinded MR 14, Eff. July 17, 2007.

R 247.161 Definitions.

Rule 1. (a) "Bridge" means a structure with a total clear span of at least 20 feet measured along the centerline of the roadway over a stream, watercourse, or opening. For a span bridge, this means that the clear opening span, measured face-to-face of the inside of the abutments, is 20 feet or greater. Multi-unit culverts are considered bridges if the total length as measured along the centerline of the roadway is at least 20 feet and if the distance between the culvert units is less than half the diameter of the smallest unit.

(b) "Department" means the Michigan department of transportation.

(c) "Highway authority" means a county road commission, a city, or a village.

(d) "Local bridge advisory board" means the statewide board, as defined in 2004 PA 384, MCL 247.660.

(e) "Local bridge program" means a program established for reconstruction, replacement, rehabilitation, and preventative maintenance of bridges under the jurisdiction of counties, cities, and villages.

(f) "Multi-year plan" means a list of bridge projects expected and planned to be placed under contract in a multi-year period.

(g) "Regional bridge council" means the council representing one of the regions within the state. The councils and the regions are as defined in 2004 PA 384, MCL 247.660.

History: 2007 MR 14, Eff. July 17, 2007.

R 247.162 Procedure; annual listing.

Rule 2. (1) The local bridge advisory board, in cooperation with the department, shall develop such procedural guides and

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processes as are required to administer the local bridge program.

(2) The regional bridge councils, in cooperation with the local bridge advisory board, shall develop a multi-year bridge plan for each of the regions in the state.

History: 2007 MR 14, Eff. July 17, 2007.

R 247.163 Eligibility; priority.

Rule 3. (1) In the preparation of a list of bridge projects, the local bridge advisory board and the regional bridge councils shall take into account the following factors:

(a) Present and future importance of the bridge to the highway, road, or street network of which it is a part, and the importance of the highway, road, or street network to the area.

(b) Inadequate load carrying capacity calculated in accordance with methods prescribed by the department.

(c) Financial obligation and funding capacity of the highway authority in relation to its highway system and needs.

(2) In the determination of priority for funding, the local bridge advisory board and the regional bridge councils shall give priority to a bridge which has inadequate load carrying capacity and where the highway authority is severely limited in ability to improve the bridge through use of other funds.

History: 2007 MR 14, Eff. July 17, 2007.

R 247.164 Letting of projects; performance of construction engineering.

Rule 4. (1) Local agency bridge projects, funded through the local bridge program, shall be let to contract by the department under the following conditions:

(a) The highway authority has secured department approval of plans, specifications, and estimated costs for the proposed work. The plans shall have been prepared by a qualified engineer registered to practice professional engineering in Michigan.

(b) The highway authority has adequate funds available, in addition to local bridge funds, to complete the bridge work.

(2) The department shall award and administer the construction contract unless the federal highway administration has otherwise authorized the contract to be let by the local agency.

(3) The construction engineering may be done by the engineering staff of the highway authority or by the engineer consultant retained by the highway authority.

(4) Funds from the local bridge program shall be used for participating construction costs. The costs of preliminary engineering, construction engineering, and right of way acquisition are not paid from the local bridge fund.

History: 2007 MR 14, Eff. July 17, 2007.

R 247.165 Design requirements for bridge projects.

Rule 5. Bridge reconstruction and replacement projects, shall be designed to meet the current American Association of State Highway and Transportation Officials' (AASHTO) guidelines as included in "A Policy on Geometric Design of Highways and Streets, 5th Edition" which is available for viewing at the Michigan Department of Transportation, 425 W. Ottawa Street, Lansing, MI 48909 or may be ordered for \$120 (\$100 for AASHTO members) online at www.transportation.org, or by calling (800) 231-3475.

History: 2007 MR 14, Eff. July 17, 2007.

R 247.166 Open meetings.

Rule 6. (a) The local bridge advisory board and regional bridge council meetings shall be made public as required by the open meetings act, 1976 PA 267, MCL 15.261-MCL 15.275.

History: 2007 MR 14, Eff. July 17, 2007.

DEPARTMENT OF TRANSPORTATION

BUREAU OF HIGHWAY TECHNICAL SERVICES

TRACTION DEVICES

R 247.171

Source: 1979 AACS.

R 247.172

Source: 1979 AACS.

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R 247.173
Source: 1979 AACS.

R 247.174
Source: 1979 AACS.

R 247.175
Source: 1979 AACS.

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BUREAU OF HIGHWAY TECHNICAL SERVICES

DRIVEWAYS, BANNERS, AND PARADES ON AND OVER HIGHWAYS

R 247.201
Source: 1979 AACS.

R 247.202
Source: 1979 AACS.

R 247.204
Source: 1979 AACS.

R 247.206
Source: 1979 AACS.

R 247.211
Source: 1979 AACS.

R 247.213
Source: 1979 AACS.

R 247.214
Source: 1979 AACS.

R 247.215
Source: 1979 AACS.

PART 2. DRIVEWAY PERMITS

R 247.221
Source: 1979 AACS.

R 247.222
Source: 1979 AACS.

R 247.223
Source: 1979 AACS.

R 247.224
Source: 1979 AACS.

R 247.226
Source: 1979 AACS.

R 247.227
Source: 1979 AACS.

PART 3. DRIVEWAY DESIGN STANDARDS

R 247.231
Source: 1979 AACS.

R 247.232
Source: 1979 AACS.

R 247.233
Source: 1979 AACS.

R 247.234
Source: 1979 AACS.

R 247.235
Source: 1979 AACS.

R 247.236
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R 247.237
Source: 1979 AACS.

R 247.241
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R 247.242
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R 247.243
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R 247.244
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R 247.245
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R 247.247
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R 247.248
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R 247.249
Source: 1979 AACS.

R 247.251
Source: 1979 AACS.

R 247.252
Source: 1979 AACS.

R 247.253
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R 247.254
Source: 1979 AACS.

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R 247.255
Source: 1979 AACS.

R 247.256
Source: 1979 AACS.

R 247.259
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R 247.261
Source: 1979 AACS.

R 247.263
Source: 1979 AACS.

R 247.265
Source: 1979 AACS.

R 247.267
Source: 1979 AACS.

PART 4. BANNER PERMITS

R 247.271
Source: 1979 AACS.

R 247.272
Source: 1979 AACS.

R 247.273
Source: 1979 AACS.

R 247.275
Source: 1979 AACS.

R 247.276
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R 247.278
Source: 1979 AACS.

R 247.279
Source: 1979 AACS.

PART 5. PARADE, CELEBRATION, OR FESTIVAL HIGHWAY CLOSURE PERMITS

R 247.281
Source: 1979 AACS.

R 247.282
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R 247.283
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R 247.284
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R 247.285
Source: 1979 AACS.

PART 9. HEARINGS AND APPEALS

R 247.351
Source: 1998-2000 AACS.

R 247.352
Source: 1998-2000 AACS.

R 247.353
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R 247.354
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R 247.355
Source: 1998-2000 AACS.

R 247.356
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R 247.357
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R 247.358
Source: 1998-2000 AACS.

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RELOCATION ASSISTANCE

R 247.401
Source: 1979 AC.

R 247.402
Source: 1979 AC.

R 247.403
Source: 1979 AC.

R 247.404
Source: 1979 AC.

R 247.405
Source: 1979 AC.

R 247.406
Source: 1979 AC.

R 247.407
Source: 1979 AC.

BUREAU OF HIGHWAYS
SEASONAL COUNTY ROADS

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R 247.651
Source: 1982 AACS.

R 247.652
Source: 1982 AACS.

R 247.653
Source: 1982 AACS.

R 247.654
Source: 1982 AACS.

R 247.655
Source: 1982 AACS.

R 247.656
Source: 1982 AACS.

R 247.657
Source: 1982 AACS.

R 247.658
Source: 1982 AACS.

R 247.659
Source: 1982 AACS.

R 247.660
Source: 1982 AACS.

ADVERTISING ADJACENT TO HIGHWAYS
PART 1. GENERAL PROVISIONS

R 247.701
Source: 1979 AC.

R 247.702
Source: 1979 AC.

R 247.703
Source: 1979 AC.

R 247.705
Source: 1979 AC.

R 247.706
Source: 1979 AC.

R 247.707
Source: 1979 AC.

R 247.708
Source: 1979 AC.

R 247.709
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R 247.710
Source: 1979 AC.

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R 247.711
Source: 1979 AC.

PART 2. PERMITS AND VIOLATIONS

R 247.721
Source: 1979 AC.

R 247.723
Source: 1979 AC.

PART 3. DIRECTIONAL AND OTHER OFFICIAL SIGNS

R 247.731
Source: 1979 AC.

R 247.732
Source: 1979 AC.

R 247.733
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R 247.735
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R 247.736
Source: 1979 AC.

R 247.737
Source: 1979 AC.

PART 4. HEARINGS AND APPEALS

R 247.741
Source: 1997 AACS.

R 247.742
Source: 1997 AACS.

R 247.743
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R 247.744
Source: 1997 AACS.

R 247.745
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R 247.746
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R 247.747
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R 247.748
Source: 1997 AACS.

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GENERAL TRANSPORTATION FUND

R 247.801
Source: 2001 AACS.

R 247.802
Source: 2001 AACS.

R 247.803
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R 247.804
Source: 2001 AACS.

R 247.805
Source: 2001 AACS.

R 247.806
Source: 2001 AACS.

R 247.807
Source: 2001 AACS.

R 247.808
Source: 2001 AACS.

R 247.809
Source: 2001 AACS.

R 247.810
Source: 2001 AACS.

R 247.811
Source: 2001 AACS.

R 247.812
Source: 2001 AACS.

R 247.813
Source: 2001 AACS.

R 247.814
Source: 2001 AACS.

INTRASTATE RAILROAD RATES

PART 1. GENERAL PROVISIONS

R 247.3101
Source: 1997 AACS.

R 247.3102
Source: 1997 AACS.

R 247.3103
Source: 1997 AACS.

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R 247.3104
Source: 1997 AACS.

R 247.3105
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R 247.3106
Source: 1997 AACS.

R 247.3107
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R 247.3108
Source: 1997 AACS.

R 247.3109
Source: 1997 AACS.

R 247.3110
Source: 1997 AACS.

R 247.3111
Source: 1997 AACS.

R 247.3112
Source: 1997 AACS.

R 247.3113
Source: 1997 AACS.

PART 2. INVESTIGATION AND SUSPENSION OF RATES

R 247.3201
Source: 1997 AACS.

R 247.3202
Source: 1997 AACS.

R 247.3203
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R 247.3204
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R 247.3205
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R 247.3206
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R 247.3207
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Source: 1997 AACS.

R 247.3210

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R 247.3211

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R 247.3212

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R 247.3213

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R 247.3214

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R 247.3215

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R 247.3218

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R 247.3219

Source: 1997 AACS.

R 247.3220

Source: 1997 AACS.

R 247.3221

Source: 1997 AACS.

PART 3. COMPLAINTS AGAINST THE REASONABLENESS OF RAILROAD RATES

R 247.3301

Source: 1997 AACS.

R 247.3302

Source: 1997 AACS.

R 247.3303

Source: 1997 AACS.

R 247.3304

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R 247.3305

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R 247.3306

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R 247.3307
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R 247.3308
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R 247.3309
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R 247.3310
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R 247.3312
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R 247.3313
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PART 4. CONTRACTS

R 247.3401
Source: 1997 AACS.

R 247.3402
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R 247.3404
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R 247.3406
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R 247.3407
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R 247.3408
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R 247.3414
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R 247.3415
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R 247.3422
Source: 1997 AACS.

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PART 1. GENERAL PROVISIONS

R 247.4101
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R 247.4102
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R 247.4103
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R 247.4104
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R 247.4105
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R 247.4106
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R 247.4107
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R 247.4108

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Source: 1998-2000 AACS.

PART 2. ACCESSIBILITY PLAN

R 247.4201

Source: 1998-2000 AACS.

R 247.4202

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R 247.4203

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PART 3. REPORTING AND COMPLIANCE REQUIREMENTS

R 247.4301

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R 247.4302

Source: 1998-2000 AACS.

R 247.4303

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R 247.4304

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R 247.4305

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R 247.4306

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R 247.4307

Source: 1998-2000 AACS.

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BUREAU OF BRANCH OFFICE SERVICES

VISUAL STANDARDS FOR MOTOR VEHICLE DRIVERS' LICENSES

R 257.1

Source: 1979 AC.

R 257.1

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R 257.2

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R 257.3

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R 257.4

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R 257.5

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DEPARTMENT OF STATE
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R 257.21
Source: 1979 AC.

R 257.22
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R 257.31
Source: 1997 AACS.

R 257.32
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BUREAU OF DRIVER AND VEHICLE RECORDS
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R 257.51
Source: 1997 AACS.

BUREAU OF BRANCH OFFICE SERVICES
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Source: 1987 AACS.

R 257.72

Source: 1987 AACS.

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R 257.101

Source: 1979 AC.

R 257.102

Source: 1979 AC.

R 257.103

Source: 1979 AC.

R 257.104

Source: 1979 AC.

PART 2. MAJOR AND MINOR REPAIRS

R 257.111

Source: 1991 AACS.

R 257.112

Source: 1979 AC.

PART 3. REGISTRATION OF FACILITIES

R 257.121

Source: 1979 AC.

R 257.122

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R 257.123

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R 257.124

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R 257.124a

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R 257.124b

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R 257.125

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R 257.126

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PART 4. UNFAIR AND DECEPTIVE PRACTICES

R 257.131

Source: 1979 AC.

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R 257.132
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R 257.133
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R 257.134
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R 257.135
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R 257.136
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R 257.137
Source: 1979 AC.

PART 5. RETURN OF REPLACED PARTS

R 257.141
Source: 1979 AC.

R 257.142
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R 257.143
Source: 1979 AC.

R 257.144
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R 257.145
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R 257.145
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PART 6. BOND REQUIREMENT

R 257.151
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R 257.152
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R 257.157
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PART 7. CERTIFICATION OF MECHANICS

R 257.161
Source: 1996 AACS.

R 257.162
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R 257.163
Source: 1996 AACS.

R 257.164
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R 257.165
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R 257.166
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R 257.166a
Source: 1979 AC.

R 257.167
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R 257.168
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R 257.169
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R 257.170
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R 257.171
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R 257.172
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R 257.173
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DEPARTMENT OF STATE

BUREAU OF AUTOMOTIVE REGULATION

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R 257.181
Source: 1998-2000 AACS.

R 257.182
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R 257.183
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R 257.184
Source: 1998-2000 AACS.

R 257.185
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R 257.186
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R 257.188
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R 257.189
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R 257.190
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R 257.191
Source: 1998-2000 AACS.

TANKER LOAN PROGRAM

R 257.201
Source: 1997 AACS.

R 257.202
Source: 1997 AACS.

R 257.203
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R 257.204
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R 257.205
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R 257.206
Source: 1997 AACS.

BUREAU OF AUTOMOTIVE REGULATION
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R 257.251
Source: 1980 AACS.

R 257.252
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R 257.253
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R 257.254

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Source: 1980 AACS.

R 257.255

Source: 1980 AACS.

R 257.256

Source: 1980 AACS.

R 257.257

Source: 1980 AACS.

DRIVER LICENSE APPEAL DIVISION
GENERAL RULES

R 257.301

Source: 1998-2000 AACS.

R 257.302

Source: 1998-2000 AACS.

R 257.303

Source: 1998-2000 AACS.

R 257.304

Source: 1998-2000 AACS.

R 257.305

Source: 1998-2000 AACS.

R 257.306

Source: 1992 AACS.

R 257.307

Source: 1992 AACS.

R 257.308

Source: 1992 AACS.

R 257.309

Source: 1998-2000 AACS.

R 257.310

Source: 1998-2000 AACS.

R 257.311

Source: 1992 AACS.

R 257.312

Source: 1998-2000 AACS.

R 257.313

Source: 1992 AACS.

R 257.313a

Source: 1998-2000 AACS.

R 257.314

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Source: 1998-2000 AACS.

R 257.315

Source: 1992 AACS.

R 257.316

Source: 1992 AACS.

BUREAU OF DEPARTMENT SERVICES
CERTIFICATES OF NO-FAULT SELF-INSURANCE

R 257.531

Source: 1993 AACS.

R 257.532

Source: 1993 AACS.

R 257.533

Source: 1993 AACS.

R 257.534

Source: 1993 AACS.

R 257.535

Source: 1993 AACS.

R 257.536

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R 257.537

Source: 1993 AACS.

R 257.538

Source: 1993 AACS.

R 257.539

Source: 1993 AACS.

R 257.540

Source: 1993 AACS.

BUREAU OF DRIVER AND VEHICLE RECORDS
SPECIAL PARKING PRIVILEGES

R 257.801

Source: 1997 AACS.

R 257.802

Source: 1997 AACS.

R 257.803

Source: 1997 AACS.

BUREAU OF DRIVER IMPROVEMENT

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PHYSICAL AND MENTAL STANDARDS FOR DRIVERS

R 257.851
Source: 1988 AACS.

R 257.852
Source: 1988 AACS.

R 257.853
Source: 1988 AACS.

R 257.854
Source: 1988 AACS.

R 257.855
Source: 1988 AACS.

R 257.856
Source: 1988 AACS.

R 257.857
Source: 1988 AACS.

DEPARTMENT OF STATE POLICE
TRAFFIC SERVICES DIVISION
INSPECTION OF NONPUBLIC MOTOR VEHICLES

R 257.951
Source: 1982 AACS.

R 257.952
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R 257.953
Source: 1982 AACS.

R 257.954
Source: 1982 AACS.

R 257.955
Source: 1982 AACS.

DEPARTMENT OF STATE
BUREAU OF FIELD SERVICES
MOTORCYCLE OPERATOR TESTS

R 257.971
Source: 1984 AACS.

R 257.972
Source: 1984 AACS.

R 257.973
Source: 1984 AACS.

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R 257.974
Source: 1984 AACS.

R 257.975
Source: 1984 AACS.

DEPARTMENT OF STATE POLICE
ALCOHOL ENFORCEMENT UNIT
DRUNK DRIVING PREVENTION EQUIPMENT AND TRAINING FUND

R 257.991
Source: 1997 AACS.

R 257.992
Source: 1997 AACS.

R 257.993
Source: 1997 AACS.

R 257.994
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R 257.995
Source: 1997 AACS.

R 257.996
Source: 1997 AACS.

DEPARTMENT OF STATE POLICE
BUREAU OF AUTOMOTIVE REGULATION
BREATH ALCOHOL AND IGNITION INTERLOCK DEVICES

R 257.1001
Source: 1998-2000 AACS.

R 257.1002
Source: 1998-2000 AACS.

R 257.1003
Source: 1998-2000 AACS.

R 257.1004
Source: 1998-2000 AACS.

R 257.1005
Source: 1998-2000 AACS.

R 257.1006
Source: 1998-2000 AACS.

DEPARTMENT OF NATURAL RESOURCES
FOREST MANAGEMENT DIVISION
STATE AID FOR SNOWMOBILE SAFETY PROGRAMS

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R 257.1501
Source: 1979 AC.

R 257.1502
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R 257.1503
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R 257.1504
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R 257.1505
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R 257.1506
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R 257.1507
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R 257.1508
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R 257.1509
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R 257.1510
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R 257.1511
Source: 1979 AC.

DEPARTMENT OF NATURAL RESOURCES
RECREATIONAL SERVICES DIVISION
STATE AID FOR RECREATIONAL AND SNOWMOBILE TRAILS

R 257.1521
Source: 1982 AACS.

R 257.1522
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R 257.1523
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R 257.1524
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R 257.1525
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R 257.1526
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R 257.1527

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Source: 1982 AACS.

R 257.1528

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R 257.1529

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R 257.1530

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R 257.1531

Source: 1982 AACS.

R 257.1532

Source: 1982 AACS.

R 257.1533

Source: 1982 AACS.

DEPARTMENT OF STATE
BUREAU OF DRIVER AND VEHICLE SERVICES
DISPLAY OF SNOWMOBILE DECAL

R 257.1551

Source: 1981 AACS.

DEPARTMENT OF NATURAL RESOURCES
LAW ENFORCEMENT DIVISION
LOCAL SNOWMOBILE CONTROL

R 257.1601

Source: 1995 AACS.

R 257.1602

Source: 2006 AACS.\

R 257.1603

Source: 2006 AACS.

DEPARTMENT OF NATURAL RESOURCES
LAW ENFORCEMENT DIVISION
PLACEMENT OF ORV DECAL

R 257.1691

Source: 1979 AC.

DEPARTMENT OF EDUCATION
STATE BOARD OF EDUCATION
MOTORCYCLE SAFETY EDUCATION

R 257.1701

Source: 1989 AACS.

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R 257.1702
Source: 1989 AACS.

R 257.1703
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R 257.1704
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R 257.1705
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R 257.1706
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R 257.1707
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R 257.1708
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R 257.1709
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R 257.1710
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R 257.1711
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R 257.1712
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R 257.1713
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R 257.1715
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R 257.1717
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R 257.1721
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R 257.1722
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R 257.1723
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R 257.1724
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R 257.1725
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R 257.1726
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R 257.1727
Source: 1989 AACS.

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AUTO EXHAUST TESTING
PART 1. GENERAL PROVISIONS

R 257.3101
Source: 1997 AACS.

R 257.3102
Source: 1997 AACS.

R 257.3103
Source: 1997 AACS.

R 257.3104
Source: 1997 AACS.

R 257.3105
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R 257.3106
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R 257.3107
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R 257.3108
Source: 1997 AACS.

PART 2. INSTRUMENT AND INSPECTION REQUIREMENTS

R 257.3201
Source: 1997 AACS.

R 257.3202
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R 257.3203
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R 257.3203a
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R 257.3203b
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R 257.3203c
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R 257.3203d
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R 257.3203e
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R 257.3203f
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R 257.3203g
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R 257.3203h
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R 257.3203i
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R 257.3203j
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R 257.3204
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R 257.3205
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R 257.3206
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R 257.3207
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R 257.3208
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R 257.3209
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R 257.3210
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R 257.3211
Source: 1997 AACS.

PART 3. TESTING STATIONS

R 257.3301
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R 257.3302
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R 257.3303
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R 257.3304
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R 257.3305
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R 257.3306
Source: 1997 AACS.

R 257.3307
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R 257.3308
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R 257.3309
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R 257.3310
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R 257.3311
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R 257.3312
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R 257.3313
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R 257.3314
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R 257.3315
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R 257.3316
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R 257.3317
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R 257.3318
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R 257.3319
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R 257.3320
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R 257.3321
Source: 1997 AACS.

R 257.3321a
Source: 1997 AACS.

R 257.3322
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R 257.3323
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R 257.3324
Source: 1997 AACS.

PART 4. FLEET TESTING STATIONS

R 257.3401
Source: 1997 AACS.

R 257.3402
Source: 1997 AACS.

R 257.3403
Source: 1997 AACS.

R 257.3404
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R 257.3405
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R 257.3406
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R 257.3407
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R 257.3408
Source: 1997 AACS.

R 257.3409
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R 257.3410
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R 257.3411
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R 257.3412
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R 257.3413
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R 257.3414
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R 257.3415
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R 257.3416
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R 257.3417
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R 257.3418
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R 257.3419
Source: 1997 AACS.

PART 5. INSPECTOR QUALIFICATION

R 257.3501
Source: 1997 AACS.

R 257.3502
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R 257.3503
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R 257.3504
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R 257.3505
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R 257.3506
Source: 1997 AACS.

PART 6. GENERAL COMPLIANCE

R 257.3601
Source: 1997 AACS.

R 257.3602
Source: 1997 AACS.

R 257.3603
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R 257.3604
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R 257.3605
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R 257.3606
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R 257.3607
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R 257.3608
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R 257.3609
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R 257.3610
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R 257.3610a
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R 257.3611
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R 257.3612
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AERONAUTICS COMMISSION
GENERAL RULES

PART 1. GENERAL PROVISIONS

R 259.201
Source: 1985 AACS.

PART 2. LICENSES AND REGISTRATION

R 259.221
Source: 1998-2000 AACS.

R 259.222
Source: 1998-2000 AACS.

R 259.223
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R 259.224
Source: 1998-2000 AACS.

R 259.225
Source: 1998-2000 AACS.

R 259.226
Source: 1979 AC.

PART 3. SUSPENSION AND REVOCATION OF LICENSES

R 259.231
Source: 1998-2000 AACS.

R 259.232
Source: 1998-2000 AACS.

PART 4. AIRPORT CLASSIFICATION

R 259.241
Source: 2003 AACS.

R 259.242
Source: 1998-2000 AACS.

R 259.243
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R 259.244
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R 259.245
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R 259.246
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R 259.247
Source: 1998-2000 AACS.

PART 15. INTRASTATE COMMERCIAL OPERATIONS

R 259.251
Source: 1998-2000 AACS.

259.252
Source: 1998-2000 AACS.

R 259.253
Source: 1998-2000 AACS.

R 259.254
Source: 1998-2000 AACS.

R 259.255
Source: 1998-2000 AACS.

PART 6. SEAPLANE BASES

R 259.261
Source: 1998-2000 AACS.

R 259.262
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PART 7. HELIPORTS

R 259.271
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R 259.272
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PART 8. AIRPORT APPROACH STANDARDS

R 259.281
Source: 1979 AC.

R 259.281a
Source: 1998-2000 AACS.

R 259.282
Source: 1998-2000 AACS.

R 259.283
Source: 1998-2000 AACS.

R 259.284
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R 259.285
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R 259.286
Source: 1998-2000 AACS.

R 259.287
Source: 1998-2000 AACS.

R 259.288
Source: 1998-2000 AACS.

R 259.289
Source: 1998-2000 AACS.

R 259.290
Source: 1979 AC.

PART 9. AIRPORT HAZARDS

R 259.291
Source: 1979 AC.

R 259.292
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R 259.293
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R 259.294
Source: 1979 AC.

R 259.295
Source: 1979 AC.

PART 10. AIRPORT FIELD RULES

R 259.301
Source: 1998-2000 AACS.

R 259.302
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R 259.303
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R 259.304
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R 259.305
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R 259.306
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R 259.307
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R 259.308
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PART 11. AIRPORT MANAGERS AND ASSISTANT AIRPORT MANAGERS

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R 259.311
Source: 1998-2000 AACS.

R 259.312
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PART 12. AVIATION SCHOOLS AND INSTRUCTORS

R 259.321
Source: 1998-2000 AACS.

R 259.322
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R 259.323
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R 259.324
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R 259.325
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PART 13. FLYING CLUBS

R 259.331
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R 259.332
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PART 14. AIR TRAFFIC RULES

R 259.341
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R 259.342
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R 259.343
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PART 15. INTRASTATE COMMERCIAL OPERATIONS

R 259.351
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R 259.352
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R 259.353
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PART 16. FINANCIAL RESPONSIBILITY

- R 259.361**
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- R 259.362**
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PART 17. DEALERS AND MANUFACTURERS

- R 259.371**
Source: 1998-2000 AACS.
- R 259.372**
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- R 259.373**
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- R 259.374**
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- R 259.375**
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- R 259.376**
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PART 18. HEARINGS BY THE COMMISSION

- R 259.381**
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- R 259.382**
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- R 259.383**
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- R 259.384**
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PART 19. GENERAL PROVISIONS AND RESCISSION

- R 259.391**
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- R 259.399**
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R 259.401
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R 259.801
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R 259.804
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R 259.805
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R 259.806
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PART 1. DEFINITIONS

R 259.1101
Source: 1997 AACS.

R 259.1102
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R 259.1103
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R 259.1104
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R 259.1105
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PART 2. ADMINISTRATION

R 259.1201
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R 259.1202
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R 259.1203
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R 259.1204
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R 259.1205
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PART 3. ACCIDENTS: DUTY TO STOP AND REPORT

R 259.1301
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R 259.1302
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R 259.1303
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R 259.1501
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R 259.1502
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R 259.1503
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R 259.1504
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R 259.1507
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R 259.1508
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R 259.1509
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PART 6. TURNS

R 259.1601
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R 259.1602
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R 259.1603
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PART 7. MISCELLANEOUS

R 259.1701
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R 259.1723
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PART 8. STOPPING, STANDING, AND PARKING

R 259.1801
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R 259.1802
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PART 9. ENFORCEMENT

R 259.1901
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R 259.1902
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